

Subsec. (c). Pub. L. 101-239, §6202(b)(2)(C), substituted “group” for “large group” in heading and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘nonconforming large group health plan’ means a large group health plan that at any time during a calendar year does not comply with the requirements of section 1862(b)(4)(A)(i) of the Social Security Act.”

#### EFFECTIVE DATE OF 1993 AMENDMENT

Section 13561(d)(3) of Pub. L. 103-66 provided that: “The amendments made by this subsection [amending this section and section 1395y of Title 42, The Public Health and Welfare] shall take effect 90 days after the date of the enactment of this Act [Aug. 10, 1993].”

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to items and services furnished after Dec. 19, 1989, see section 6202(b)(5) of Pub. L. 101-239, set out as a note under section 162 of this title.

#### EFFECTIVE DATE

Section applicable to items and services furnished on or after Jan. 1, 1987, see section 9319(f) of Pub. L. 99-509, set out as an Effective Date of 1986 Amendment note under section 1395y of Title 42, The Public Health and Welfare.

#### SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4980B, 6103, 9832 of this title; title 29 section 2614; title 42 sections 300bb-8, 1395y, 1396e.

### Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Chapter	Sec. <sup>1</sup>
51. Distilled spirits, wines, and beer .....	5001
52. Tobacco products and cigarette papers and tubes .....	5701
53. Machine guns and certain other firearms <sup>2</sup> .....	5801
54. Greenmail .....	5881
55. Structured settlement factoring transactions .....	5891

#### AMENDMENTS

2002—Pub. L. 107-134, title I, §115(b), Jan. 23, 2002, 115 Stat. 2438, added item relating to chapter 55.

1997—Pub. L. 105-33, title IX, §9302(g)(3)(D), Aug. 5, 1997, 111 Stat. 673, added item relating to chapter 52 and struck out former item relating to chapter 52 “Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes”.

1988—Pub. L. 100-647, title V, §5061(c)(4), Nov. 10, 1988, 102 Stat. 3680, substituted “Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes” for “Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes” in item relating to chapter 52.

Pub. L. 100-647, title I, §1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted “smokeless tobacco,” after “cigarettes,” in item relating to chapter 52.

1987—Pub. L. 100-203, title X, §10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

#### SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 6091, 6103, 6422, 6652, 6806, 7103, 7272, 7608, 7613, 7851 of this title.

### CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER

Subchapter	Sec. <sup>1</sup>
A. Gallonage and occupational taxes .....	5001

<sup>1</sup>Section numbers editorially supplied.

<sup>2</sup>Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.

<sup>1</sup>Section numbers editorially supplied.

B. Qualification requirements for distilled spirits plants .....	5171
C. Operation of distilled spirits plants .....	5201
D. Industrial use of distilled spirits .....	5271
E. General provisions relating to distilled spirits .....	5291
F. Bonded and taxpaid wine premises .....	5351
G. Breweries .....	5401
H. Miscellaneous plants and warehouses ...	5501
I. Miscellaneous general provisions .....	5551
J. Penalties, seizures, and forfeitures relating to liquors .....	5601

#### PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

Subchapter B, Distilleries, comprising sections 5171 to 5180, 5191 to 5197, and 5211 to 5217.

Subchapter C, Internal Revenue bonded warehouses, comprising sections 5231 to 5233 and 5241 to 5252.

Subchapter D, Rectifying plants, comprising sections 5271 to 5275 and 5281 to 5285.

Subchapter E, Industrial alcohol plants, bonded warehouses, denaturing plants, and denaturation, comprising sections 5301 to 5320 and 5331 to 5334.

Subchapter F, Bonded and taxpaid wine premises, comprising sections 5351 to 5357, 5361 to 5373, 5381 to 5388, 5391, and 5392.

Subchapter G, Breweries, comprising sections 5401 to 5403 and 5411 to 5416.

Subchapter H, Miscellaneous plants and warehouses, comprising sections 5501, 5502, 5511, 5512, and 5521 to 5523.

Subchapter I, Miscellaneous general provisions, comprising sections 5551 to 5557.

Subchapter J, Penalties, seizures, and forfeitures relating to liquors, comprising sections 5601 to 5650, 5661 to 5663, 5671 to 5676, 5681 to 5690, and 5691 to 5693.

#### CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 5846, 6103, 6423, 6808, 7328 of this title; title 19 section 1754.

### Subchapter A—Gallonage and Occupational Taxes

Part	
I. Gallonage taxes.	
II. Occupational tax.	

#### PART I—GALLONAGE TAXES

Subpart	
A. Distilled spirits.	
[B. Repealed.]	
C. Wines.	
D. Beer.	
E. General provisions.	

#### AMENDMENTS

1979—Pub. L. 96-39, title VIII, §807(b)(1), July 26, 1979, 93 Stat. 290, struck out item relating to subpart B “Rectification”.

#### PART REFERRED TO IN OTHER SECTIONS

This part is referred to in section 5684 of this title.

#### SUBPART A—DISTILLED SPIRITS

Sec.	
5001. Imposition, rate, and attachment of tax.	
5002. Definitions.	